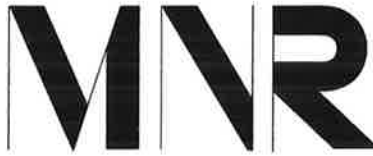


Exhibit D



MARCUS NEIMAN & RASHBAUM LLP

www.MNRLawFirm.com

November 14, 2017

Ms. Brittney N. Campbell
Trial Attorney, Tax Division
Northern Criminal Enforcement Section
Patrick Henry Building
601 D Street NW
Washington DC 20530
Room 7129

VIA: FEDERAL EXPRESS AND EMAIL

Ms. Campbell,

The purpose of this letter is to confirm that the government will put in place proper and thorough taint procedures in its review of documents received via [REDACTED] and any other documents received in this matter. On behalf of Johan von der Goltz, both personally and in his capacity as advisor to various family entities (defined below; hereinafter, the "Family Entities"), as well as his personal entities, the attorney-client privilege is hereby asserted over all attorney-client privileged communications and/or documents protected from disclosure by the attorney work product doctrine.

Richard Gaffey, a managing partner of [REDACTED] in his capacity as an advisor of the Family Entities, regularly participated in and served as the chief contact for privileged communications involving the Family Entities. The beneficial owner of the Family Entities, [REDACTED] is over one-hundred years old and relied on others, including Mr. Gaffey and our client, Johan von der Goltz, regarding privileged communications. A separate letter from an attorney for Mrs. von der Goltz and the Family Entities will be provided on their behalf.

Based on our review to date, we are aware of at least the following categories of privilege documents and communications that should be segregated from the prosecution team:

- Communications between [REDACTED] and Dick Gaffey and [REDACTED]
- Communications between [REDACTED] employees and partners and [REDACTED];
- Communications between members of the von der Goltz family and/or [REDACTED] employees and partners and [REDACTED];
- Communications between members of the von der Goltz family and/or [REDACTED] employees and partners and [REDACTED];
- Communications between members of the von der Goltz family and/or [REDACTED] employees and partners and [REDACTED]

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2 South Biscayne Boulevard, Suite 1750, Miami 33131

FORT LAUDERDALE OFFICE

One Financial Plaza

100 Southeast Third Avenue, Suite 805, Ft Lauderdale 33394

- Communications between members of the von der Goltz family and/or [REDACTED] employees and partners and [REDACTED]
- Communications between members of the von der Goltz family and/or [REDACTED] employees and partners and [REDACTED];
- Communications between members of the von der Goltz family and/or [REDACTED] partners and employees and [REDACTED]
- Communications between members of the von der Goltz family and/or [REDACTED] partners and employees and Mosack Fonseca and/or Ramses Owens;
- Communications between members of the von der Goltz family and/or [REDACTED] partners and employees and [REDACTED]
- Communications between members of the von der Goltz family and/or [REDACTED] partners and employees and [REDACTED];
- Communications between members of the von der Goltz family and/or [REDACTED] partners and employees and [REDACTED];
- Communications between members of the von der Goltz family and/or [REDACTED] partners and employees and [REDACTED]
- Communications between [REDACTED] partners and employees and the [REDACTED]
[REDACTED]
- Communications between [REDACTED] partners and employees and [REDACTED]; and
- Communications between [REDACTED] partners and employees and [REDACTED]

Please note that this list is not intended to be exhaustive and that there may be other privileged communications and documents seized by the government that should be segregated from the prosecution team through the taint process.

The Family Entities include but are not limited to: Revack Holdings Foundation; The Revack Trust; Worldwide Investment Services and Holdings Inc.; Emjo Investments Limited, Goldbean Inc.; Treetop Properties Inc.; Union Properties Inc.; and Brecknock Corporation.

We appreciate your sensitive handling of these materials. Should you need to discuss this matter further, please do not hesitate to contact me.

Sincerely,



JEFFREY A. NEIMAN

Cc: Ann Marie Blaylock, Trial Attorney
Sarah Paul, Assistant United States Attorney